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POSTAL REGULATORY
COMMISSION
OFFICE OF THE SECRETARY

December 9, 2013

Hon. Shoshana M. Grove, Secretary
Postal Regulatory Commission
901 New York Avenue NW, Suite 200
Washington, D.C. 20268-0001

Dear Ms. Grove:

The Postal Service has revised the following report, originally submitted on November 15, 2013.

USPS Preliminary Financial Information (unaudited), September, 2013.

See the entry "Change in Accounting Estimate," and the accompanying footnote (1), on the first page of the report. The revised report provides clarification regarding an accounting change affecting the estimate of revenues from Forever Stamps. This change in estimate was reported in the Postal Service's 10-K report for Fiscal Year 2013, also submitted on November 15, 2013.

I have enclosed hard copies and computer disks containing an electronic version of this revised document.

If you have any questions, please call.

Sincerely,

Daniel J. Foucheaux, Jr.
Chief Counsel, Pricing and Product
Support

Enclosures